

**REMARKS**

The previously pending claims are canceled and new Claims 31-55 are added. The newly added claims more clearly recite the claimed subject matter without adding new matter.

The Official Action of January 28, 2010, indicates that the claims presented in the above-identified application are directed to two different Groups, and requires election one of the Groups. As identified in the Official Action, the different Groups are as follows:

Group I, drawn to a porous sheet for treating exhaust gases of combustion engines; and

Group II, drawn to a method for manufacturing a porous sheet for treating an exhaust of a combustion engine.

Applicants hereby elect Group I, drawn to a porous sheet, with traverse. The election is made with traverse because, in the new claim set filed with this response, each of the groups include the same or corresponding special technical features. Withdrawal of the lack of unity requirement and examination of all of the pending claims is therefore respectfully requested.

Should any questions arise in connection with this application or should the Examiner believe that a telephone conference would be helpful in resolving any remaining issues pertaining to this application, the Examiner is kindly invited to call the undersigned counsel for Applicants regarding the same.

Although no fees are believed to be due with this paper, the Director is hereby authorized to charge any appropriate fees under 37 C.F.R. §§ 1.16, 1.17 and 1.20(d)

and 1.21 that may be required by this paper to Deposit Account No. 02-4800.

Respectfully submitted,

BUCHANAN INGERSOLL & ROONEY PC

Date: March 1, 2010

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